



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0104-13420221

**07 Cascade County**

**0104 Centerville Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Karen Carlson **Phone #:** (406) 736-5167

(Signature)

(Date)

**Chair, Board of Trustees:** Randy Kelley

(Signature)

(Date)

**County Superintendant** Patricia Boyle

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
014	Miscellaneous State Grant	STATE		State
015	Colony	LOCAL		
026	ACADEMIC AWARD	FEDERAL	0701043112	84.010
028	MNCESR (NON FED)	LOCAL		
033	Miscellaneous State Grant	STATE		State
115	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	0701041115	84.358A
116	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	0701049916	84.358A
123	Safety Transfers	LOCAL		
145	Title II Part A	FEDERAL	0701041415	84.367
146	Title II Part A	FEDERAL	0701041416	84.367
175	Title IV, Part B, 21st Century	FEDERAL	0701041715	84.287
176	Title IV, Part B, 21st Century	FEDERAL	0701041716	84.287
271	Aggregate Reim/Indirects	LOCAL		Local
316	Title I Improving Basic Programs	FEDERAL	0701043116	84.010A
329	Indian Ed for All Professional	STATE	0201044616IM	84.060
360	Gifted and Talented	STATE	0701041315	State
430	Title II, Part A EDU Ser Region	FEDERAL	0701041416SLA	84.367A
554	Miscellaneous State Grant	STATE	0701045516	State

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	213,658.02	108,287.88	63,513.95	32,996.64
02	Taxes Receivable - Real and Personal (120-149)	33,509.54	6,549.85	1,887.83	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				182.34
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	247,167.56	114,837.73	65,401.78	33,178.98
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	75.30			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	75.30			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	33,509.54	6,549.85	1,887.83	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	100,100.62	37,291.00		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	113,482.10	70,996.88	63,513.95	33,178.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>	213,582.72	108,287.88	63,513.95	33,178.98
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	247,167.56	114,837.73	65,401.78	33,178.98

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,904.28	78,012.22	59,164.99	6,195.26
02	Taxes Receivable - Real and Personal (120-149)	239.01			36.78
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			953.93	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	23,143.29	78,012.22	60,118.92	6,232.04
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	239.01			36.78
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			25,869.48	
48	Fund Balance for Budget	22,904.28	78,012.22	34,249.44	6,195.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>	22,904.28	78,012.22	60,118.92	6,195.26
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	23,143.29	78,012.22	60,118.92	6,232.04

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,815.87
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				2,815.87
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				2,815.87
52	<b>TOTAL FUND BALANCE/EQUITY</b>				2,815.87
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				2,815.87

# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,968.34	21,319.27		17,024.17
02	Taxes Receivable - Real and Personal (120-149)				6,999.98
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	8,968.34	21,319.27		24,024.15
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				6,999.98
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	8,968.34	21,319.27		17,024.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>	8,968.34	21,319.27		17,024.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,968.34	21,319.27		24,024.15

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,980.29	3,650.00		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,980.29	3,650.00		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		3,650.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,980.29			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,980.29	3,650.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,980.29	3,650.00		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	88,306.51	108,151.47		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	88,306.51	108,151.47		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	88,306.51			
25	Other Current Liabilities (621-679)		108,151.47		
35	<b>TOTAL LIABILITIES</b>	88,306.51	108,151.47		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	88,306.51	108,151.47		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	320,160.95	312,316.37
1112	District Levy - Personal Property	387.32	1,598.04
1114	District Levy - Pers Prop/Mobile Homes	662.31	3,422.60
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,875.11	22,546.48
1190	Penalties and Interest on Taxes	1,438.67	1,316.07
1510	Interest Earnings	195.00	709.38
1900	Other Revenue from Local Sources	226.29	408.31
3110	Direct State Aid	532,474.13	575,404.24
3111	Quality Educator	53,530.07	55,349.14
3112	At Risk Student	8,458.20	8,033.32
3113	Indian Education For All	3,998.40	4,217.76
3114	American Indian Achievement Gap	2,800.00	3,075.00
3115	State Spec Ed Allowable Cost Pymt to Districts	34,720.34	37,120.30
3116	Data For Achievement	2,940.00	4,040.00
3118	Natural Resource Development	3,794.50	6,459.83
3120	State Guaranteed Tax Base Aid	302,369.66	320,659.28
3444	State School Block Grant	46,389.59	46,389.59
3446	SB96 Block Grant Reimbursement	2,933.01	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,320,353.55</b>	<b>1,403,065.71</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	550,463.80	577,624.38
			2XX	Personal Services - Employee Benefits	49,512.98	60,339.41
			3XX	Purchased Professional and Technical Services	11,119.31	17,748.30
			4XX	Purchased Property Services	2,193.55	5,805.67
			5XX	Other Purchased Services	6,937.38	5,359.75
			6XX	Supplies and Materials	109,770.32	82,730.09
			810	Dues and Fees	113.00	271.61
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	15,468.46	15,801.00
			2XX	Personal Services - Employee Benefits	2,855.16	2,575.05
			5XX	Other Purchased Services	21.41	256.18
			6XX	Supplies and Materials	435.29	100.79
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	846.64	1,107.96

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	107.20	0.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	35,403.74	42,589.65
			2XX Personal Services - Employee Benefits	2,047.48	3,995.32
			5XX Other Purchased Services	96.60	24.00
			6XX Supplies and Materials	5,937.26	8,240.50
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	27,355.04	28,513.35
			2XX Personal Services - Employee Benefits	6,532.43	7,026.75
			3XX Purchased Professional and Technical Services	858.94	5,843.65
			5XX Other Purchased Services	25,415.22	26,318.87
			6XX Supplies and Materials	1,682.70	5,405.60
			810 Dues and Fees	6,638.36	9,850.59
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	26,571.15	35,115.70
			2XX Personal Services - Employee Benefits	6,696.46	7,969.11
			3XX Purchased Professional and Technical Services	632.28	828.54
			5XX Other Purchased Services	0.00	56.72
			6XX Supplies and Materials	3,520.25	2,799.45
			810 Dues and Fees	100.00	1,312.70
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	13,813.92	14,721.98
			2XX Personal Services - Employee Benefits	1,854.08	1,837.62
			3XX Purchased Professional and Technical Services	4,139.57	3,935.63
			5XX Other Purchased Services	1,067.09	752.21
			6XX Supplies and Materials	4,790.83	4,109.47
			810 Dues and Fees	875.00	900.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	46,002.49	48,788.70
			2XX Personal Services - Employee Benefits	8,454.22	9,466.24
			3XX Purchased Professional and Technical Services	195.00	3,406.95
			4XX Purchased Property Services	80,468.70	111,417.32
			5XX Other Purchased Services	229.81	117.25
			6XX Supplies and Materials	65,008.37	4,463.47
			7XX Property and Equipment Acquisition	0.00	16,663.25
			810 Dues and Fees	43.55	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	22.50	47.50
			2XX Personal Services - Employee Benefits	6.29	16.12
			4XX Purchased Property Services	410.05	5,071.07
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	31,102.74



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	46,718.88	59,347.08	
			2XX Personal Services - Employee Benefits	5,988.46	5,305.41	
			3XX Purchased Professional and Technical Services	561.00	2,427.54	
			5XX Other Purchased Services	54.00	30.44	
			6XX Supplies and Materials	2,364.68	4,619.83	
		<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	33.58	0.00	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	3,282.51	28,096.19	
	<b>316 Data For Achievement</b>					
		<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	2,834.43	4,040.00	
			2XX Personal Services - Employee Benefits	105.57	0.00	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
			6XX Supplies and Materials	3,998.40	4,217.76	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	13,672.54	14,303.20	
			2XX Personal Services - Employee Benefits	1,619.50	1,575.15	
			4XX Purchased Property Services	283.28	70.86	
			6XX Supplies and Materials	608.11	691.41	
			8XX Other Expenditures	0.00	274.70	
		<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	14,626.14	0.00	
			2XX Personal Services - Employee Benefits	1,306.31	0.00	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	3,525.52	2,291.79	
			2XX Personal Services - Employee Benefits	340.89	124.73	
			5XX Other Purchased Services	479.80	957.93	
			6XX Supplies and Materials	1,103.92	754.67	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	23,968.64	23,297.98	
			2XX Personal Services - Employee Benefits	666.68	350.40	
			6XX Supplies and Materials	3,657.11	6,159.00	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	24,269.07	25,161.12	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	4,031.36	4,045.62
			4XX Purchased Property Services	273.02	0.00
			5XX Other Purchased Services	240.53	0.00
			6XX Supplies and Materials	81.31	26.33
			7XX Property and Equipment Acquisition	13,866.11	0.00
			810 Dues and Fees	56.95	56.95
			<b>999 Undistributed</b>		
			<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	13,027.39	2,000.00
<b>123</b>	<b>Safety Transfers</b>				
			<b>998 School Safety Transfers to Building Reserve Fund</b>		
			<b>61XX Operating Transfers to Other Funds</b>		
			911 School Safety Transfer to Building Reserve Fund	6,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,320,359.57</u>	<u>1,402,654.30</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					240,108.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,403,065.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,402,654.30 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	100,100.62	Less Last Year	127,037.69	(4b)	-26,937.07
					-26,937.07 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					213,582.72 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	97,592.94	87,902.76
	1112 District Levy - Personal Property	89.61	454.28
	1114 District Levy - Pers Prop/Mobile Homes	147.79	985.64
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	885.48	0.00
	1190 Penalties and Interest on Taxes	365.52	357.68
	1510 Interest Earnings	44.42	234.63
	2220 County On-Schedule Trans Reimb	28,257.74	28,229.95
	3210 State On-Schedule Trans Reimb	28,257.74	28,229.95
	3444 State School Block Grant	3,763.46	3,763.46
	3446 SB96 Block Grant Reimbursement	678.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>160,083.28</b>	<b>150,158.35</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			5XX	Other Purchased Services	0.00	1,000.00
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	77,355.68	83,614.10
			2XX	Personal Services - Employee Benefits	16,028.52	16,725.23
			3XX	Purchased Professional and Technical Services	362.00	127.50
			4XX	Purchased Property Services	12,162.39	13,582.87
			5XX	Other Purchased Services	186.62	391.50
			6XX	Supplies and Materials	9,761.96	12,620.35
			7XX	Property and Equipment Acquisition	0.00	26,270.00
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	5,802.00
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	0.00	25.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				115,857.17	160,159.45	



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					80,997.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					150,158.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					160,159.45	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	37,291.00	Less Last Year	0.00	(4b)	37,291.00	
					37,291.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					108,287.88	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	13,835.97	14,013.59
	1112 District Levy - Personal Property	15.06	68.00
	1114 District Levy - Pers Prop/Mobile Homes	26.92	146.26
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	124.65	0.00
	1190 Penalties and Interest on Taxes	60.63	55.91
	1510 Interest Earnings	45.20	159.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>14,108.43</u>	<u>14,443.36</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
124					
	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911 School Safety Transfer to Building Reserve Fund		<u>14,000.00</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>14,000.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	49,070.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,443.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,513.95	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	10.90	78.13
	1611 National School Lunch Program	47,699.19	62,525.62
	1632 Daily Adult Sales	0.00	108.13
	3220 State Food Services Match	378.85	182.34
	4550 Federal Child Nutrition	54,790.51	61,065.95
	4552 Fresh Fruit And Vegetable	7,863.44	5,678.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		110,742.89	129,638.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	460	Fresh Fruit And Vegetable			
		31XX	Food Services		
			6XX Supplies and Materials	7,738.97	5,227.83
	910	Food Services			
		31XX	Food Services		
			5XX Other Purchased Services	0.00	162.00
			6XX Supplies and Materials	92,814.02	108,946.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				100,552.99	114,336.69

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						17,877.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						129,638.67 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						114,336.69 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						33,178.98 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	5,107.50	1,008.61
	1112 District Levy - Personal Property	26.79	13.09
	1114 District Levy - Pers Prop/Mobile Homes	44.15	38.57
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	39.99	0.00
	1190 Penalties and Interest on Taxes	58.16	13.02
	1510 Interest Earnings	24.55	86.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,301.14</b>	<b>1,159.32</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			5XX Other Purchased Services	1,693.80	7,347.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,693.80</b>	<b>7,347.47</b>

#### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	29,092.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,159.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,347.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,904.28	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	25.65	117.16
	2240 County Retirement Distribution	180,000.00	176,849.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>180,025.65</b>	<b>176,966.59</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	87,031.23	96,783.36	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,180.69	2,237.56	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	10,741.07	6,728.23	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,240.12	4,733.24	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,360.62	6,378.64	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	1,938.76	2,084.26	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,499.37	6,621.08	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	11,323.84	11,805.12	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	7,267.09	7,737.69	
	316	Data For Achievement				
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	401.91	0.00	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,117.20	0.00	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,138.29	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	2,270.14	0.00	





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	397	State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,096.28	1,204.84	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	559.12	368.93	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,265.51	2,757.98	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,542.44	3,602.64	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>147,835.39</u>	<u>154,181.86</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					55,227.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					176,966.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					154,181.86	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,012.22	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
015	Colony	
	1900 Other Revenue from Local Sources	12,000.00
028	MNCESR (NON FED)	
	1900 Other Revenue from Local Sources	36,482.29
033	Miscellaneous State Grant	
	1900 Other Revenue from Local Sources	2,431.90
115	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,031.83
116	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,012.00
145	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,651.62
146	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,135.00
176	Title IV, Part B, 21st Century	
	4340 Title IV, Part B, 21st Century Community Learning Centers	50,936.00
271	Aggregate Reim/Indirects	
	1900 Other Revenue from Local Sources	849.57
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	465.00
316	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	74,972.00
329	Indian Ed for All Professional	
	3290 State - Other State Grants	2,236.93
360	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	2,770.20
430	Title II, Part A EDU Ser Region	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	20,000.00
554	Miscellaneous State Grant	
	3290 State - Other State Grants	0.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		243,974.93

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
015	Colony				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		5,864.84
			2XX Personal Services - Employee Benefits		19.71
			015 Subtotal		5,884.55



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
026	ACADEMIC AWARD				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			6XX Supplies and Materials		751.71
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		366.56
			<b>026 Subtotal</b>		<b>1,118.27</b>
028	MNCESR (NON FED)				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits		1,207.90
			3XX Purchased Professional and Technical Services		7,365.15
			5XX Other Purchased Services		8,866.69
			6XX Supplies and Materials		2,911.13
			<b>028 Subtotal</b>		<b>20,350.87</b>
033	Miscellaneous State Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		2,431.90
			<b>033 Subtotal</b>		<b>2,431.90</b>
115	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		50.00
			5XX Other Purchased Services		650.00
			6XX Supplies and Materials		382.81
			<b>115 Subtotal</b>		<b>1,082.81</b>
116	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		750.00
			6XX Supplies and Materials		29,832.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,878.00
			<b>116 Subtotal</b>		<b>32,460.00</b>
145	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,652.94
			<b>145 Subtotal</b>		<b>1,652.94</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
146	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		1,500.00
			2XX Personal Services - Employee Benefits		257.31
			3XX Purchased Professional and Technical Services		2,700.00
			5XX Other Purchased Services		5,091.92
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		500.00
			2XX Personal Services - Employee Benefits		85.77
			<b>146 Subtotal</b>		<b>10,135.00</b>
176	Title IV, Part B, 21st Century				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		36,100.00
			2XX Personal Services - Employee Benefits		5,651.67
			5XX Other Purchased Services		1,696.97
			6XX Supplies and Materials		1,477.78
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		113.40
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		5,138.99
			2XX Personal Services - Employee Benefits		1,132.19
			<b>176 Subtotal</b>		<b>51,311.00</b>
271	Aggregate Reim/Indirects				
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		2,000.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		2,000.00
			2XX Personal Services - Employee Benefits		342.00
			3XX Purchased Professional and Technical Services		328.60
			<b>271 Subtotal</b>		<b>4,670.60</b>
316	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		64,484.27
			2XX Personal Services - Employee Benefits		8,323.58
			6XX Supplies and Materials		2,122.66
			<b>316 Subtotal</b>		<b>74,930.51</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
329	Indian Ed for All Professional				
	329 State Miscellaneous Grants				
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		912.00
			5XX Other Purchased Services		921.43
			6XX Supplies and Materials		403.50
			<b>329 Subtotal</b>		<b>2,236.93</b>
360	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		2,000.00
			5XX Other Purchased Services		2,024.55
			<b>360 Subtotal</b>		<b>4,024.55</b>
430	Title II, Part A EDU Ser Region				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	221X Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits		1,135.46
			3XX Purchased Professional and Technical Services		16,474.54
			5XX Other Purchased Services		1,740.00
			6XX Supplies and Materials		185.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		465.00
			<b>430 Subtotal</b>		<b>20,000.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>232,289.93</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					48,862.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					243,974.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					232,289.93 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	25,869.48	Less Last Year	26,298.05	(4b)	-428.57
					-428.57 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					60,118.92 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
015 Colony	12,000.00	5,884.55	6,115.45



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
026 ACADEMIC AWARD	0.00	1,118.27	-1,118.27
028 MNCSR (NON FED)	36,482.29	20,350.87	16,131.42
033 Miscellaneous State Grant	2,431.90	2,431.90	0.00
115 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	21,031.83	1,082.81	19,949.02
116 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,012.00	32,460.00	-24,448.00
145 Title II Part A	1,651.62	1,652.94	-1.32
146 Title II Part A	10,135.00	10,135.00	0.00
176 Title IV, Part B, 21st Century	50,936.00	51,311.00	-375.00
271 Aggregate Reim/Indirects	1,314.57	4,670.60	-3,356.03
316 Title I Improving Basic Programs	74,972.00	74,930.51	41.49
329 Indian Ed for All Professional	2,236.93	2,236.93	0.00
360 Gifted and Talented	2,770.20	4,024.55	-1,254.35
430 Title II, Part A EDU Ser Region	20,000.00	20,000.00	0.00
554 Miscellaneous State Grant	0.59	0.00	0.59
<b>Total</b>	<b>243,974.93</b>	<b>232,289.93</b>	<b>11,685.00</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.20	17.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>6.20</u>	<u>17.98</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					6,177.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,195.26 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.82	8.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2.82</u>	<u>8.16</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					2,807.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,815.87 (5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.25	25.50
	3281 State Technology Aid	1,253.50	1,305.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,260.75</u>	<u>1,331.17</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					7,637.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,331.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,968.34	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.68	53.02
	3445 State Combined Fund School Block Grant	5,641.12	5,641.12
	3447 SB96 Combined Block Grant Reimbursement	950.47	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>6,603.27</b>	<b>5,694.14</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						15,625.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,694.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,319.27 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	65,274.17	68,524.79
	1112 District Levy - Personal Property	83.65	325.92
	1114 District Levy - Pers Prop/Mobile Homes	146.99	699.79
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	584.41	0.00
	1190 Penalties and Interest on Taxes	311.21	272.62
	1510 Interest Earnings	46.91	157.87
	3120 State Guaranteed Tax Base Aid	26,368.19	16,912.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>92,815.53</b>	<b>86,893.33</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	80,000.00	85,000.00
			850 Interest on Debt	13,070.00	11,470.00
			860 Agent Fees/Issuance Costs	350.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>93,420.00</b>	<b>96,820.00</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	26,950.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86,893.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	96,820.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,024.17	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.98	8.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2.98</u>	<u>8.65</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u> <u>0.00</u>

#### Schedule Of Changes Worksheet

**Fund Code 60**

Beginning Fund Balance	2,971.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,980.29	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61	
PRC	Revenue			2015 Value	2016 Value
123	Safety Transfers				
	5301 School Safety and Security Transfer			6,000.00	0.00
124					
	5301 School Safety and Security Transfer			14,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				20,000.00	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2015 Value	2016 Value
123	Safety Transfers					
	190 School Safety Projects					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		6,000.00	0.00
			6XX Supplies and Materials		0.00	3,650.00
124						
	190 School Safety Projects					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		1,022.50	0.00
			7XX Property and Equipment Acquisition		9,327.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					16,350.00	3,650.00

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						3,650.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,650.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	3,650.00	Less Last Year	0.00	(4b)	3,650.00	
						3,650.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,650.00	(5)

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	38,326.01	43,143.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	28,298.68	14,303.20
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	591,145.27	616,159.51
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	66,565.98	31,077.57
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	253.77	252.75
XX	XXX 26XX 41X	Energy Utility Services	19,475.90	18,487.34
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	36,904.74
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	1,693.80	7,347.47
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,088.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,088.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,029.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	43,327.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	107,173.96
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	59,347.08	0.00	0.00	0.00	0.00
280	1XXX	2XX	5,305.41	0.00	0.00	0.00	0.00
280	1XXX	3XX	2,427.54	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	30.44	7,347.47	0.00	0.00	0.00
280	1XXX	6XX	4,619.83	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	28,096.19	0.00	0.00	0.00	0.00
<b>Totals</b>			99,826.49	7,347.47	0.00	0.00	0.00

107,173.96

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0104-13420221

**07 Cascade County**

**0104 Centerville Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	1,996,052.24	0.00	12,235.00	0.00	2,008,287.24
Machinery and Equipment	378,757.50	0.00	18,407.00	5,140.00	392,024.50
Totals at Historical Cost	2,374,809.74	0.00	30,642.00	5,140.00	2,400,311.74
Depreciation					
Building Accum	824,580.00	0.00	39,897.00	0.00	864,477.00
Machinery and Equipment Accum	295,301.50	0.00	18,878.50	0.00	314,180.00
Total Accumulated Depreciation	1,119,881.50	0.00	58,775.50	0.00	1,178,657.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,254,928.24	0.00	-28,133.50	5,140.00	1,221,654.74

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	15,014.00	0.00	0.00
General Administration (23XX)	7,572.00	0.00	0.00
Operations and Maintenance (26XX)	30,256.50	0.00	0.00
Transportation (27XX)	328,834.50	0.00	0.00
Food Service (31XX)	10,347.50	0.00	0.00
Total Depreciation for FY2016	392,024.50	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0104-13420221

**07 Cascade County**

**0104 Centerville Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	66,940.90	13,027.93	0.00	0.00	79,968.83	0.00	79,968.83
Other Post Employment Benefits	5,880.00	0.00	5,040.00	0.00	840.00	840.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	72,820.90	13,027.93	5,040.00	0.00	80,808.83	840.00	79,968.83
<b>Bond(s)</b>							
03/20/2014	545,000.00	0.00	85,000.00	0.00	460,000.00	85,000.00	375,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	545,000.00	0.00	85,000.00	0.00	460,000.00	85,000.00	375,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0104-13420221

**07 Cascade County**

**0104 Centerville Elem**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	145,576.76	475.22	0.00	146,051.98
Net Pension - TRS	1,052,676.00	58,669.30	0.00	1,111,345.30